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**IN THE HIGH COURT OF DELHI AT NEW DELHI**

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**ITA 625/2015**

COMMISSIONER OF INCOME TAX -1 ..... Appellant  
Through: Mr. Kamal Sawhney, Senior Standing  
counsel, Mr. Raghvendra Singh, Junior Standing  
counsel.

versus

AGYA CROWNS & TOPS (P) LTD. .... Respondent

**And**

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**ITA 626/2015**

COMMISSIONER OF INCOME TAX-L ..... Appellant  
Through: Mr. Kamal Sawhney, Senior Standing  
counsel, Mr. Raghvendra Singh, Junior Standing  
counsel.

versus

AGYA CROWNS & TOPS (P) LTD. .... Respondent

**CORAM:**

**HON'BLE DR. JUSTICE S.MURALIDHAR**

**HON'BLE MR. JUSTICE VIBHU BAKHRU**

**ORDER**

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**04.09.2015**

**CM APPL No. 16106 of 2015 (exemption) in ITA No. 626 of 2015**

1. Allowed, subject to all just exceptions.
2. The application is disposed of.

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**CM APPL No. 16103 of 2015 (delay) in ITA No. 625 of 2015**  
**CM APPL No. 16107 of 2015 (delay) in ITA No. 626 of 2015**

3. For the reasons stated in the applications, the delay in re-filing the appeals is condoned.

4. The applications are allowed.

**ITA No. 625 of 2015 and ITA No. 626 of 2015**

5. These appeals by the Revenue under Section 260A of the Income Tax Act, 1961 ('Act') are directed against the common order dated 8<sup>th</sup> August 2014 passed by the Income Tax Appellate Tribunal ('ITAT') in ITA Nos. 6104-6105/Del/2012 for the Assessment Years ('AYs') 2007-08 and 2008-09.

6. These are penalty appeals against the deletion by the ITAT of the penalties imposed against the Respondent Assessee under Section 271(1) (c) of the Act arising from the purported inadmissible claim made by the Respondent Assessee under Section 115 JB of the Act and filing returns showing nil income for the AYs in question.

7. The tax effect as far as AY 2007-08 is concerned is Rs.4,00,000 and for

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AY 2008-09 it is Rs. 6,30,000. Consequently, this Court declines to frame any substantial question of law in these cases.

8. The appeals are dismissed.

**S.MURALIDHAR, J**

**VIBHU BAKHRU, J**

**SEPTEMBER 04, 2015**  
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